

State of South Dakota

EIGHTY-FIFTH SESSION LEGISLATIVE ASSEMBLY, 2010

186R0418

HOUSE BILL NO. 1179

Introduced by: Representatives Conzet, Cronin, Jensen, Kirkeby, Kopp, Lust, Novstrup (David), Olson (Betty), Rounds, Russell, Sly, and Verchio and Senators Adelstein and Tieszen

1 FOR AN ACT ENTITLED, An Act to revise certain provisions concerning the period within
2 which tax deeds may be procured.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 Section 1. That § 10-25-1 be amended to read as follows:

5 10-25-1. In the case of any real property sold for taxes and not yet redeemed, the owner or
6 holder of the tax certificate may conduct, or cause to be conducted, proceedings to procure a tax
7 deed on the real property, as provided by §§ 10-25-2 to 10-25-12, inclusive. The proceedings
8 shall be initiated no sooner than three years from the date of the tax sale ~~in the case of real~~
9 ~~property located within the limits of any municipality, or no sooner than four years from the date~~
10 ~~of the tax sale in the case of real property located outside the limits of any municipality, or at~~
11 any time thereafter within six years from the date of the tax sale subject to the provisions of
12 §§ 10-25-16 to 10-25-19, inclusive. The time period applies equally to the county or any other
13 purchaser of the tax certificate. Any assignee of a tax certificate shall take the certificate subject
14 to the time period of the first owner of the tax certificate.

